IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

TUESDAY, THE 24TH JULY 2007 / 2ND SRAVANA 1929

WA.No. 1817 of 2007

(AGAINST THE JUDGEMENT IN WPC.32978/2006 Dated 16/03/2007)

APPELLANTS/RESPONDENTS:
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1. STATE OF KERALA REPRESENTED BY ITS SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, THIRUVANANTHAPURAM.

2. THE COMMISSIONER FOR COMMERCIAL TAXES, THIRUVANANTHAPURAM.

3. COMMERICAL TAX OFFICER, KAYAMKULAM.

BY SR. GOVERNMENT PLEADER SHRI MUHAMMED RAFIQ.

RESPONDENTS/PETITIONERS:
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1. M/S. PAHARI ELECTRONICS, KAYAMKULAM REPRESENTED BY ITS PROPRIETOR, S.MAHADEVAN,"SOWPARNIKA"ERUVA P.O., KAYAMKULAM.

2. MADHUSOODHANA KURUP, PROPRIETOR, RAMCO AGENCIES,OPP.KSRTC BUS STAND, MAVELIKKARA.

BY

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 24/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

H.L. DATTU, C.J. & K.T. SANKARAN, J.

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W.A. No. 1817 OF 2007

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Dated this the 24th July, 2007

J U D G M E N T

H.L. Dattu, C.J.:

This Writ Appeal is filed by the State against the order passed by the learned single Judge in W.P.(C) No. 32978 of 2006 dated 16th March, 2007.

2. We find no merit in the writ appeal. The order passed by the learned single Judge is in consonance with the Constitution Bench decision of the Honourable Supreme Court in **Sunrise Associates vs. Government of NCT of Delhi & Ors.** **[(2006) 5 SCC 603].** Accordingly, the writ appeal requires to be rejected and it is rejected.

3. I.A.No. 623 of 2007 is also disposed of.

Ordered accordingly.

H.L. DATTU,
CHIEF JUSTICE.

K.T. SANKARAN,
JUDGE.

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